FORM G-8A (REV. 1997)

### STATE OF HAWAII **DEPARTMENT OF TAXATION**

# REPORT OF BULK SALE OR TRANSFER

Name of Purchaser OR Hotel, LLC	Name of Seller Sports Shinko (Waikiki) Corpor	atio
Address Pauahi Tower, Suite 1570	DBA Ocean Resort Hotel Waikiki	
1001 Bishop Street, Honolulu, HI 96813	Address 175 Paoakalani Avenue	<del></del>
Hawaii G.E./Use I.D. No. 10671364	Honolulu, HI 96815	· · · · ·
Social Security No. or Federal Employer's I.D. No. 26-0022042	Hawaii G.E./Use I.D. No.10407397	
2 N	Social Security No. or Federal Employer's I.D. No. 99-0279547	1775
	Name of Parent Corp. (If applicable) Sports Shinko (Hawaii) Parent Corp.'s Federal Employer's I.D. No. 99-0246070 I	td.
Description and Value of Property Sold or Transferred as listed bel	elow: Purchase Price	
Inventory of Stock in Trade (Taxable at ½ of 1%)		
Furniture and Fixtures		
Machinery and Equipment		
Land and Buildings		00
Covenants Not To Compete (Taxable at 4%)		
Goodwill and Other Intangibles (See Instructions)		
Other Assets (Please describe) Personal Property  TOTAL	550.000	00
TOTAL	\$ 5,5 <b>0</b> 0,000	00
Date of Sale	Date of Filing Report	
Please answer the following questions:		
Does this transaction terminate the business of the seller? (If yes, all ge		10
the date of the sale must be filed and paid. NOTE: Net income tax return		
tax due must be paid by the due date of the return.)		
2. Did the seller ever receive any property in a transaction for which a repo		
was required but was not filed? If yes, attach a statement fully describin	- · · · · · · · · · · · · · · · · · · ·	
property involved		
4. Are the seller and purchaser affiliated companies or persons within the r		
is the sale or transfer made under other circumstances where the relation		.
such that the consideration paid, if any, is not indicative of the true value	·	`
If yes, please describe how the purchase price was determined.	to of the property sold of than slotted?	
The undersigned declares, under the penalties set forth in section 2	231-36, HRS, that this is a true, correct and complete statement of f	acts.
Wayn Company		
Signature of Murchaser, if this report is made by him/her.	Signature of Seller	
Wayne Tanigawa, Manager	Satoshi Kinoshita, Vice President	<del></del> -
Type or Print Name of Purchaser	Type or Print Name of Seller	-
File the White and Vellow Copies with the Department of Tayai	Five Waterfront Plaza, 4th F Ition and retain the Pink Copy for your files. 500 Ala Moana	TOOL
Address of where to mail copy of Report of Bulk Sale or Transfer (and		OOT
	Telephone No. 529-7300	
Address of where to mail copy of Report of Bulk Sale or Transfer (and Contact Person: Name: <u>Stacey C. G. Hee</u>	Telephone No. <u>529-7300</u>	
Contact Person: Name: Stacey C. G. Hee		
Contact Person: Name: Stacey C. G. Hee  CERTIFICATE OF D	DIRECTOR OF TAXATION	that
Contact Person: Name: Stacey C. G. Hee  CERTIFICATE OF DE This is to certify that the Report of Bulk Sale or Transfer requ	DIRECTOR OF TAXATION uired by section 237-43, HRS, has been filed, as shown above, and	that
Contact Person: Name: Stacey C. G. Hee  CERTIFICATE OF DE This is to certify that the Report of Bulk Sale or Transfer requall taxes, penalties and interest due on the date of this certificate has	DIRECTOR OF TAXATION uired by section 237-43, HRS, has been filed, as shown above, and have been paid.	that
Certificate of E  This is to certify that the Report of Bulk Sale or Transfer requall taxes, penalties and interest due on the date of this certificate has	DIRECTOR OF TAXATION uired by section 237-43, HRS, has been filed, as shown above, and have been paid. tion if any material misrepresentation has been made in this report.	that
Certificate of E  This is to certify that the Report of Bulk Sale or Transfer requal taxes, penalties and interest due on the date of this certificate has This certificate shall be voidable by the Department of Taxatic	DIRECTOR OF TAXATION uired by section 237-43, HRS, has been filed, as shown above, and have been paid.	that
Contact Person: Name: Stacey C. G. Hee  CERTIFICATE OF DE This is to certify that the Report of Bulk Sale or Transfer requall taxes, penalties and interest due on the date of this certificate has	DIRECTOR OF TAXATION  uired by section 237-43, HRS, has been filed, as shown above, and have been paid.  tion if any material misrepresentation has been made in this report.  DIRECTOR OF TAXATION  By:  DIRECTOR OF TAXATION  By:	that

FORM G-8A (REV. 2000)

STATE OF HAWAII

**DEPARTMENT OF TAXATION** 

REPORT OF BULK SALE OR TRANSFER (Pursuant to section 237-43, Hawaii Revised Statutes (HRS)) Please read the Important Notice, Definitions, and Instructions on the back before preparing this form in triplicate. Pukalani Golf Club, LLC Name of Purchaser Name of Seller Sports Shinko (Pukalani) Co., Ltd. Address Pauahi Tower, Suite 1570 DBA 1001 Bishop Street, Honolulu, HI 96813 360 Pukalani Street Address Hawaii G.E./Use I.D. No. 10671814 Pukalani, HI 96768 Social Security No. or Federal Employer's I.D. No. 26-0022057 10344675 Hawaii G.E./Use I.D. No. Social Security No. or Federal Employer's I.D. No. 99-0259815 Name of Parent Corp. (If applicable Sports Shinko (Hawaii) Co., Parent Corp.'s Federal Employer's I.D. No. 99-0246070 Ltd. Description and Value of Property Sold or Transferred as listed below: **Purchase Price** Inventory of Stock in Trade (Taxable at ½ of 1%)..... Furniture and Fixtures..... Machinery and Equipment ..... Land and Buildings ..... 3,800,000 00 Covenants Not To Compete (Taxable at 4%) ..... Goodwill and Other Intangibles (See Instructions)..... Other Assets (Please describe) Personal Property 200,000 00 TOTAL 4,000,000 00 1/25/02 Date of Filing Report 1/25/02 Date of Sale Please answer the following questions: 1. Does this transaction terminate the business of the seller? (If yes, all general excise tax returns for income received up to YES NO the date of the sale must be filed and paid. NOTE: Net income tax returns for the year being closed must be filed and any tax due must be paid by the due date of the return.)..... Х 2. Did the seller ever receive any property in a transaction for which a report under section 237-43, HRS, was required but was not filed? If yes, attach a statement fully describing the transaction(s) and the property involved. X 3. Was a tax clearance certificate issued to the seller? If yes, date issued 1-23-05 (Attach a copy)............ X 4. Are the seller and purchaser affiliated companies or persons within the meaning of section 237-19, HRS, or is the sale or transfer made under other circumstances where the relation between the the seller and purchaser is X such that the consideration paid, if any, is not indicative of the true value of the property sold or transferred? ..... If yes, please describe how the purchase price was determined. The undersigned declares, under the penalties set forth in section 231-36, HRS, that this is a true, correct and complete statement of facts. Signature of Burchaser, if this report is made by him/her. Signature of Seller Satoshi Kinoshita, Vice President Wayne Tanigawa, Manager Type or Print Name of Purchaser Type or Print Name of Seller File the White and Yellow Copies with the Department of Taxation and retain the Pink Copy for your files. Address of where to mail copy of Report of Bulk Sale or Transfer (and/or other correspondence) Five Waterfront Plaza, 4th Floor, 500 Ala Moana Blvd., Honolulu, Hawaii 96813 Contact Person: Name: Stacey C. G. Hee Telephone No. CERTIFICATE OF DIRECTOR OF TAXATION This is to certify that the Report of Bulk Sale or Transfer required by section 237-43, HRS, has been filed, as shown above, and that

This is to certify that the Report of Bulk Sale or Transfer required by section 237-43, HRS, has been filed, as shown above, and that all taxes, penalties and interest due on the date of this certificate have been paid.

This certificate shall be voidable by the Department of Taxation if any material misrepresentation has been made in this report.

DIRECTOR OF TAXATION

232 1150

Date of Certificate:

**FEBRUARY 20, 2002** 

ANNETT# YAMANUHA

ACTING TAXPAYER SERVICES BRANCH CHIEF

FORM G-8A

Page 3 of 7

FORM G-8A (REV. 2000)

STATE OF HAWAII

DEPARTMENT OF TAXATION

REPORT OF BULK SALE OR TRANSFER (Pursuant to section 237-43, Hawaii Revised Statutes (HRS)) Please read the Important Notice, Definitions, and Instructions on the back before preparing this form in triplicate. Name of Purchaser KG Maui Development, LLC Name of Seller Sports Shinko (Pukalani) Co., Ltd. Pauahi Tower, Suite 1570 1001 Bishop Street, Honolulu, HI 96813 Address 360 Pukalani Street Hawaii G.E./Use I.D. No. 10671642 Pukalani, HI 96768 Hawaii G.E./Use I.D. No. 10344675 Social Security No. or Federal Employer's I.D. No. 26-0022104 Social Security No. or Federal Employer's I.D. No. 99-0259815 Name of Parent Corp. (If applicable) Sports Shinko (Hawaii) Co. Parent Corp.'s Federal Employer's I.D. No. 99-0246070 Description and Value of Property Sold or Transferred as listed below: Purchase Price Inventory of Stock in Trade (Taxable at ½ of 1%)..... Furniture and Fixtures..... Machinery and Equipment ..... Land and Buildings 500,000 00 Covenants Not To Compete (Taxable at 4%)..... Goodwill and Other Intangibles (See Instructions)..... Other Assets (Please describe) TOTAL 500,000 00 Date of Sale 1/25/02 Date of Filing Report Please answer the following questions: 1. Does this transaction terminate the business of the seller? (If yes, all general excise tax returns for income received up to YES NO the date of the sale must be filed and paid. NOTE: Net income tax returns for the year being closed must be filed and any X tax due must be paid by the due date of the return.)..... 2. Did the seller ever receive any property in a transaction for which a report under section 237-43, HRS, was required but was not filed? If yes, attach a statement fully describing the transaction(s) and the Χ x 4. Are the seller and purchaser affiliated companies or persons within the meaning of section 237-19, HRS, or is the sale or transfer made under other circumstances where the relation between the the seller and purchaser is Χ such that the consideration paid, if any, is not indicative of the true value of the property sold or transferred? ..... If yes, please describe how the purchase price was determined. The undersigned declares, under the penalties set forth in section 231-36, HRS, that this is a true, correct and complete statement of facts. Signature of Furchaser, if this report is made by him/her. Satoshi Kinoshita, Vice President Wayne Taniqawa, Manager Type or Print Name of Purchaser Type or Print Name of Seller File the White and Yellow Copies with the Department of Taxation and retain the Pink Copy for your files. Address of where to mail copy of Report of Bulk Sale or Transfer (and/or other correspondence) Five Waterfront Plaza, 4th Floor, 500 Ala Moana Blvd., Honolulu, Hawaii 96813 Contact Person: Name: Stacey C. G. Hee Telephone No. CERTIFICATE OF DIRECTOR OF TAXATION This is to certify that the Report of Bulk Sale or Transfer required by section 237-43, HRS, has been filed, as shown above, and that

This is to certify that the Report of Bulk Sale or Transfer required by section 237-43, HRS, has been filed, as shown above, and that all taxes, penalties and interest due on the date of this certificate have been paid.

This certificate shall be voidable by the Department of Taxation if any material misrepresentation has been made in this report.

DIRECTOR OF TAXATION

232 1153

Date of Certificate:

**FEBRUARY 20, 2002** 

Ву

ANNETTE YAMANUHA

(REV. 2000)

**DEPARTMENT OF TAXATION** 

## REPORT OF BULK SALE OR TRANSFER

(Pursuant to section 237-43, Hawaii Revised Statutes (HRS))

Please read the Important Notice, Definitions, and Instructions on the back before preparing this form in triplicate

( \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	Name of Seller Sports Shinko	_	•	
Name of Purchaser <u>OK Hotel, LLC</u> Address Pauahi Tower, Suite 1570	DBA Queen Kapiolani Hote		iki) wip	лаш
1001 Bishop Street, Honolulu, HI 96813	Address 175 Paoakalani Av			
Hawaii G.E./Use I.D. No. 10671364	Honolulu, HI 9681			
Social Security No. or Federal Employer's I.D. No. 26–0022042	Hawaii G.E./Use I.D. No. 1040739			
	Social Security No. or Federal Employer's I.D. N		0279547	
	Name of Parent Corp. (If applicable Sports			<u></u>
	Parent Corp.'s Federal Employer's I.D. No. 99			Lt.
	Talont corp. of caeral Employer a l.b. No.			
Description and Value of Property Sold or Transferred as listed be	low:	Pι	rchase Price	
Inventory of Stock in Trade (Taxable at ½ of 1%)		\$		
Furniture and Fixtures		<u> </u>		
Machinery and Equipment			*******	
Land and Buildings			3,150,000	00
Covenants Not To Compete (Taxable at 4%)		<u> </u>		
Goodwill and Other Intangibles (See Instructions)				+
Other Assets (Please describe) Personal Property		-	350,000	00
TOTAL		\$	3,500,000	
_		<u> </u>	3,300,000	00
Date of Sale 4-15-02)	Date of Filing Report			
			· · · · · · · · · · · · · · · · · · ·	
Please answer the following questions:				
1. Does this transaction terminate the business of the seller? (If yes, all go	eneral excise tax returns for income received ur	o to	YES	NO
the date of the sale must be filed and paid. NOTE: Net income tax return				
tax due must be paid by the due date of the return.)				X
2. Did the seller ever receive any property in a transaction for which a repo				
was required but was not filed? If yes, attach a statement fully describing				
property involved.				X
3. Was a tax clearance certificate issued to the seller? If yes, date issued	/-/6-02 (Attach a conv)	••••••	Х	
4. Are the seller and purchaser affiliated companies or persons within the		••••••		
is the sale or transfer made under other circumstances where the relation				
such that the consideration paid, if any, is not indicative of the true value				X
If yes, please describe how the purchase price was determined.			LiI	
The undersigned declares, under the penalties set forth in section				f facts.
Warne T	Satoshi Kinos	hite	•	
Signature of Purchaser, if this report is made by him/her.	Signature of Seller			
Wayne Tanigawa, Manager	Satoshi Kinoshita, Vice	Drogi	dont	
Type or Print Name of Purchaser	Type or Print Name of Seller	Presi	uent	
Type of Finit Harne of Fulchaser	Type of Film Name of Seller			
File the White and Yellow Copies with the Department of Taxa	tion and ratain the Dink Convitor wave f			
Address of where to mail copy of Report of Bulk Sale or Transfer (and		nes.		
		00010		
Five Waterfront Plaza, 4th Floor, 500 Ala Mc				
Contact Person: Name: Stacey C. G. Hee	Telephone No. 52	29-730	J	
	DIRECTOR OF TAXATION			
This is to certify that the Report of Bulk Sale or Transfer requ		ed, as sh	own above, an	d that
all taxes, penalties and interest due on the date of this certificate h		•		
This certificate shall be voidable by the Department of Taxat	ion if any material misrepresentation has b	een mad	le in this report.	1

**DIRECTOR OF TAXATION** 

232 1258

Date of Certificate:

APRIL 15, 2002

ACTING TAXPAYER SERVICES BRANCH CHIEF

FORM G-8A

**FORM G-8A** (REV. 1997)

Date of Certificate:

**FEBRUARY 20, 2002** 

#### STATE OF HAWAII **DEPARTMENT OF TAXATION**

### REPORT OF BULK SALE OR TRANSFER

(Pursuant to section 237-43, Hawaii Revised Statutes (HRS)) Please read the Important Notice, Definitions, and Instructions on the back before preparing this form in triplicate. Name of Seller Sports Shinko (Kauai) Co., Ltd. Name of Purchaser Kiahuna Golf Club, IIC Address Pauahi Tower, Suite 1570 DBA Address 2545 Kiahuna Plantation Drive 1001 Bishop St., Honolulu, HI 96813 Koloa, HI 96756 Hawaii G.E./Use I.D. No. 10671640 Hawaii G.E./Use I.D. No. 10310149 Social Security No. or Federal Employer's I.D. No. 26-0022089 Social Security No. or Federal Employer's I.D. No. 99-0247298 Name of Parent Corp. (If applicable) Sports Shinko (Hawaii) Co. Parent Corp.'s Federal Employer's I.D. No. 99-0246070 Ltd Description and Value of Property Sold or Transferred as listed below: **Purchase Price** Inventory of Stock in Trade (Taxable at ½ of 1%)..... Furniture and Fixtures..... Machinery and Equipment ..... 2,300,000 00 Land and Buildings..... Covenants Not To Compete (Taxable at 4%)..... Goodwill and Other Intangibles (See Instructions) Other Assets (Please describe) Personal Property 200,000 00 2,500,000 00 Date of Filing Report 1/25/02 1/25/02 Date of Sale Please answer the following questions: 1. Does this transaction terminate the business of the seller? (If yes, all general excise tax returns for income received up to YES NO the date of the sale must be filed and paid. NOTE: Net income tax returns for the year being closed must be filed and any Х tax due must be paid by the due date of the return.)..... 2. Did the seller ever receive any property in a transaction for which a report under section 237-43, HRS, was required but was not filed? If yes, attach a statement fully describing the transaction(s) and the Х property involved. ..... X 3. Was a tax clearance certificate issued to the seller? If yes, date issued \_\_\_\_\_ (Attach a copy) ............ 4. Are the seller and purchaser affiliated companies or persons within the meaning of section 237-19, HRS, or is the sale or transfer made under other circumstances where the relation between the the seller and purchaser is Х such that the consideration paid, if any, is not indicative of the true value of the property sold or transferred?..... If yes, please describe how the purchase price was determined. The undersigned declares, under the penalties set forth in section 231-36, HRS, that this is a true, correct and complete statement of facts. Signature of Purchaser, if this report is made by him/her. Signature of Seller Satoshi Kinoshita, Vice President Wayne Tanigawa, Manager Type or Print Name of Purchaser Type or Print Name of Seller Five Waterfront Plaza, 4th Floor, File the White and Yellow Copies with the Department of Taxation and retain the Pink Copy for your files. 500 Ala Moana Blvd., Address of where to mail copy of Report of Bulk Sale or Transfer (and/or other correspondence) . Honolulu, Hawaii 96813 **Telephone No.** 529-7300 Contact Person: Name: Stacey C. G. Hee CERTIFICATE OF DIRECTOR OF TAXATION This is to certify that the Report of Bulk Sale or Transfer required by section 237-43, HRS, has been filed, as shown above, and that all taxes, penalties and interest due on the date of this certificate have been paid. This certificate shall be voidable by the Department of Taxation if any material misrepresentation has been made in this report. 232 1545 **DIRECTOR OF TAXATION** 

Document 104-31

Filed 02/21/2006

Page 6 of 7

FORM C 8A (REV. 2000) , STATE OF HAWAII

**DEPARTMENT OF TAXATION** 

## REPORT OF BULK SALE OR TRANSFER

(Pursuant to section 237-43, Hawaii Revised Statutes (HRS))

Please read the Important Notice, Definitions, a	nd Instructions on the back before preparing this f	orm in triplic	cate.		
Name of Purchaser <u>KG Kauai Development, Li</u>	IC Name of Seller Sports Shinko (Kauai	.) Co., Lta	d.		
Address Pauahi Tower, Suite 1570	DBA				
1001 Bishop Street, Honolulu, HI 96813					
Hawaii G.E./Use I.D. No. <u>10671641</u>	Koloa, HI 96756				
Social Security No. or Federal Employer's I.D. No. 26-0022125	Hawaii G.E./Use I.D. No. 10310149	247298			
•	Social Security No. of Federal Employer's 1.D. No.				
	Name of Parent Corp. (If applicable) Sports Shink Parent Corp.'s Federal Employer's I.D. No. 99-024607	o (Hawaii	) Co Ltd		
	Parent Corp. s Pederal Employer's I.D. No. 33 021007				
Description and Value of Property Sold or Transferred as I	isted below:	chase Price			
Inventory of Stock in Trade (Taxable at ½ of 1%)			T		
Furniture and Fixtures			<b>†</b>		
Machinery and Equipment		<del></del>	†		
Land and Buildings		500,000	00		
Covenants Not To Compete (Taxable at 4%)			<b> </b>		
Goodwill and Other Intangibles (See Instructions)	·		<del> </del>		
0.01			<del> </del>		
	\$	500,000	00		
Date of Sale 1/25/02	Date of Filing Report 1/25/02				
1/23/02	Date of Filing Neport		<del></del>		
Please answer the following questions:					
. Does this transaction terminate the business of the seller? (If	yes, all general excise tax returns for income received up to	YES	NO.		
the date of the sale must be filed and paid. NOTE: Net income			v		
tax due must be paid by the due date of the return.)			X		
2. Did the seller ever receive any property in a transaction for wh	ich a report under section 237-43, HRS,				
was required but was not filed? If yes, attach a statement fully	describing the transaction(s) and the		v		
property involved		1 1	X		
3. Was a tax clearance certificate issued to the seller? If yes, dat	e issued (Attach a copy)	X			
<ol> <li>Are the seller and purchaser affiliated companies or persons v</li> </ol>	vithin the meaning of section 237-19, HRS, or				
is the sale or transfer made under other circumstances where	the relation between the the seller and purchaser is		X		
such that the consideration paid, if any, is not indicative of the	true value of the property sold or transferred?				
If yes, please describe how the purchase price was determine	d				
	section 231-36, HRS, that this is a true, correct and comple	te statement o	f facts		
War other	Sotola Kinolita				
Signature of Purchaser, if this report is made by him/her.	Signature of Seller		-		
Wayne Tanigawa, Manager	Satoshi Kinoshita, Vice Pres	ident			
Type or Print Name of Purchaser	Type or Print Name of Seller				
	•				
File the White and Yellow Copies with the Department					
Address of where to mail copy of Report of Bulk Sale or Tran					
Five Waterfront Plaza, 4th Floor, 500 i	Ala Moana Blvd., Honolulu, Hawaii 96813				
Contact Person: Name: Stacey C. G. Hee	Telephone No. <u>529-7300</u>	<u> </u>			
			<del></del>		
	ATE OF DIRECTOR OF TAXATION				
	sfer required by section 237-43, HRS, has been filed, as sho	own above, an	d that		
all taxes, penalties and interest due on the date of this cer					
This certificate shall be voidable by the Department	of Taxation if any material misrepresentation has been made	e in this report	•		
	232	1550			
	DIRECTOR OF TAXATION				
	Λ / '11 · ·				

FEBRUARY 20, 2002

Date of Certificate:

(REV. 2000)

, STATE OF HAWAII

**DEPARTMENT OF TAXATION** 

# REPORT OF BULK SALE OR TRANSFER

(Pursuant to section 237-43, Hawaii Revised Statutes (HRS))

Name of Purchaser MILILANI GOLF CLUB, LLC	and Instructions on the back before preparing this form in triplicate.  Name of Seller Sports Shinko (Mililani) Co., Ltd.				
Address Pauahi Tower, Suite 1570	DBA				
1001 Bishop Street, Honolulu, HI 96813	Address 95-176 Kuahelani Avenue				
Hawaii G.E./Use I.D. No. 10671644	Mililani, HI 96789				
Social Security No. or Federal Employer's I.D. No. 26-0022072	Hawaii G.E./Use I.D. No. 10321026				
	Social Security No. or Federal Employer's I.D. No. 99-0251193				
	Name of Parent Corp. (If applicable) Sports Shinko (Hawaii) Co.				
	Parent Corp.'s Federal Employer's I.D. No. 99-0246070 Ltd				
Description and Value of Property Sold or Transferred as	listed below: Purchase Price				
Inventory of Stock in Trade (Taxable at ½ of 1%)	\$				
Furniture and Fixtures					
Machinery and Equipment					
Land and Buildings	5,300,000 00				
Covenants Not To Compete (Taxable at 4%)	3,300,000 00				
Goodwill and Other Intangibles (See Instructions)					
Other Assets (Please describe) Personal Pro	operty 200,000 00				
TOTAL	\$ 5,500,000 00				
	φ 3,300,000 00				
Date of Sale 1/25/02	Date of Filing Report 1/25/02				
	Date of Filling Report 27 207 02				
Please answer the following questions:					
	f.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				
Does this transaction terminate the business of the seller? (If the date of the selle must be filed and paid NOTE, Note:	f yes, all general excise tax returns for income received up to YES NO				
the date of the sale must be filed and paid. <b>NOTE:</b> Net incom	the tax returns for the year being closed must be filed and any				
2. Did the coller over receive any present it a transaction to					
2. Did the seller ever receive any property in a transaction for what was required but was not file to 16.	nich a report under section 237-43, HRS,				
was required but was not filed? If yes, attach a statement full	y describing the transaction(s) and the				
property involved	the issued 1-16-01 (Attach a copy)				
4. Are the collected and attraction and attraction of the seller? If yes, da	ite issued (Attach a copy)				
4. Are the seller and purchaser affiliated companies or persons via the seller are transfer and a walker the					
is the sale or transfer made under other circumstances where					
such that the consideration paid, if any, is not indicative of the	e true value of the property sold or transferred? X				
If yes, please describe how the purchase price was determine	ed				
The undersigned declares, upder the penalties set forth in	n section 231-36, HRS, that this is a true, correct and complete statement of facts.				
Was of	O A O O				
The land	Satoshi Kinashite				
Signature of Purchaser, if this report is made by him/her.	Signature of Seller				
Wayne Tanigawa, Manager	Satoshi Kinoshita , Vice President				
Type or Print Name of Purchaser	Type or Print Name of Seller				
File the White and Yellow Copies with the Department	of Taxation and retain the Pink Copy for your files.				
Address of where to mail copy of Report of Bulk Sale or Tran					
_	Ala Moana Blvd., Honolulu, Hawaii 96813				
Contact Person: Name: Stacey C. G. Hee	Telephone No. 529-7300				
APPTICA	ATE OF DIDECTOR OF TAVATION				
	CATE OF DIRECTOR OF TAXATION				
all taxes, penalties and interest due on the date of this cer	nsfer required by section 237-43, HRS, has been filed, as shown above, and that				
this certificate shall be voluable by the Department	of Taxation if any material misrepresentation has been made in this report.				
	999 1668				
	DIRECTOR OF TAXATION 232 1667				

Date of Certificate:

FEBRUARY 20, 2002

Ву:

ANNETTE YAMANUHA ACTING TAXPAYER SERVICES BRANCH CHIEF

FORM G-8A